

**FY2027 BUDGET CALENDAR    Commissioners of St. Mary's County (CSMC)**

<b>2025</b>			
<b>MONTH</b>	<b>DATE</b>	<b>CAPITAL BUDGET</b>	<b>OPERATING BUDGET</b>
September *	16	Discussion of Budget Calendar and CSMC meeting calendar Budget parameter direction.	
September	17	Release of CIP budget instructions – CIP projects.	
September *	23	Board of Education presents CIP in anticipation of State submission	
October	1		Release of Fire & Rescue Instructions
October	6	BOE State submission due to the Interagency on School Construction FY2027	
October	14	CIP Projects due to Finance for BWS in November	
October	30		Training for Zero Based Budgeting–Select Departments
November	17		Release of Operating budget instructions and Non-Profit
November (BWS)	18	Budget work session –discuss specific projects identified by the CSMC. CSMC directs changes/development to CIP; review of unexpended; debt capacity; project changes to approved plan;	
November	20		Training for operating budget provided by Finance.
December	4		Training for Non-Profit Agencies/website
December	11		Training for operating budget provided by Finance.
December (BWS)	16		CSMC Work Session Review of revenue estimates Topical Issues Multi-Year Budget for FY2027-FY2031
<b>2026</b>			
January	5	Final County CIP detail project sheets due to Finance – incorporate CSMC direction for packages prepared for subsequent discussion with CIP Group. Include complete narratives and operating budget impact.	
January	8	CIP Group meets with County Administrator to review proposed Capital Plan, including prioritization, parameters, and incorporating CSMC direction, using completed project detail sheets	DES submits rate change requests on behalf of the Fire/Rescue departments to Finance (5-year plan, with and without the rate change, etc.) (Present to ESB Meeting – December 10,2025)
January	12		All Budget Submissions due to Finance, except Board of Education (see February 6)
January *	13	MetCom presents schedule of borrowing – DHCD/MDE/Water Quality Applications. Due January 31, 2026. (due to Finance December 19, 2025)	
January	16	Capital project detail sheets incorporating changes from the CIP Group due to Finance – including Board of Education that has been approved by their Board	
January *	27		Fire/Rescue departments requesting rate changes present/discuss with CSMC; CSMC authorizes local public hearing (earliest hearing can be Feb 24);
February	3	Complete CIP package provided to CSMC, to include summary spreadsheets, project detail sheets, excise tax calculations, and other funding calculations – debt capacity, bonds, transfer tax, and bond authority.	
February	6	Board of Education budget book with supporting info due to Finance; CIP shall be consistent with the 1/16 submission; also include any negotiated agreements, excludable costs, and MOE calculation	

Note: Work Sessions are generally held in the meeting room in Chesapeake Building starting at 1:30pm.

Dates and times are subject to change based on Commissioners of St. Mary's County needs.

**BLUE** Indicates legislative/Code requirements

\* Indicates CSMC meeting (including Public Hearing)

## FY2027 BUDGET CALENDAR     Commissioners of St. Mary's County (CSMC)

2026			
MONTH	DATE	CAPITAL BUDGET	OPERATING BUDGET
February (BWS)	10	CSMC Work Session – review of CIP (including Board of Education)	
February	10		Operating Budgets - submitted to the Commissioners
February (BWS)	24	Review CIP (if not already completed on 2/10)	CSMC review of Board of Education Budget request CSMC review of Depts using Zero Based Budgeting
March	1	<b>Annotated Code, Education Article, 5-102 (b)(2) – the budget shall be submitted not less than 45 days before the date for levying local taxes or on an earlier date on or after March 1 as may be requested by the county fiscal authority</b>	
March (BWS)	3		CSMC review of Elected Officials Requests (Circuit Court, Orphans Court, Sheriff, & State's Attorney)
March	9	CIP Group Presents to Planning Commission FY2027 – FY2031 Plan	
March (BWS)	10		CSMC review of County Departments and discussion of Compensation issues with direction
March (BWS)	17	Finalization of FY2027 CIP Recommended Budget and 5-year Plan for Public hearing	State Agencies. Non-Profits and Final balancing for a Recommended Budget for Public Hearing
March *	24	CSMC approves FY2027 Recommended Budget for Public Hearing	
March *	24	CSMC Approves schedule of qualifying nonrecurring costs for BOE to be submitted to MSDE by March 31 <sup>st</sup> of each year	
March	31	<b>Code of St. Mary's, 27.4. Before April 1 in each year the County budget shall have been prepared and signed...</b>	
March	31	<b>COMAR 13A.02.05.03 B (1)...the county shall submit to the (MSDE) between January 1 and March 31...a written request to exclude qualifying nonrecurring costs...</b>	
April	8	Recommended Budget Book Released	
April *	21	MetCom discussion/presentation of their Capital Budget and Plan – CSMC direction for changes (package due to Finance by April 8th)	
April	21	<b>Code of St. Mary's, 27-5 the hearings shall be held not less than 20 and not more than 40 days after the date of filing the proposed budget.....</b>	
April *	21	Public Hearing - 6:30pm Chopticon High School	
April	23	Revised CIP project detail sheets to Finance	Operating Appeals due to Finance
April	28	Comment Period for the Public Hearing on the Recommended Budget closes	
May (BWS)	5	CSMC Work Session – finalize CIP budget	CSMC Work Session – CSMC review direction after Public Hearing
May (BWS)	12		CSMC Work Session – CSMC final direction on FY2027 Budget
May *	19	CSMC Sets tax rates, Approves Final Budget	
May *	19	CSMC approves MetCom Capital Budget & Plan – (package due to Finance on May 7th)	
May *	19	CSMC approve BOE MSDE Certifications & Excludable Costs – contingent upon Board of Education Approvals on May 20, 2026 (Due to MSDE 7 Days after approval of County Budget or by June 30 <sup>th</sup> , whichever is earlier)	
May	20	Board of Education adopts their final FY2027 Operating Budget, MSDE Certifications & Excludable Costs	
June	1	<b>Code of St. Mary's, 27-6 the annual budget and appropriation act shall be adopted by June 1, or if June 1 is a legal holiday, the first day thereafter</b>	
June	1	Board of Education Submits Final Complete Budget Book to Finance.	
June	9	CSMC Approval of Board of Education Budget Book & Appropriation (confirm Bus Driver's rates match County)	
July	1	FY2027 Budget year begins	
July	31	Complete the Approved Budget Book – Submit to GFOA 90 Days after Budget Approval	

Note: Work Sessions are generally held in the meeting room in Chesapeake Building starting at 1:30pm.  
Dates and times are subject to change based on Commissioners of St. Mary's County needs.